

# PROPERTY TAX ABATEMENT INSTRUCTIONS

## FISCAL YEAR 2022

ASSESSORS' OFFICE, TOWN OF SAUGUS

(781)231-4130

### ***I. DISCLAIMER***

THE FILING OF AN APPLICATION FOR ABATEMENT OF REAL OR PERSONAL PROPERTY TAX BEGINS A LEGAL PROCEEDING. WHILE MANY PROPERTY OWNERS CHOOSE TO HANDLE THIS PROCESS THEMSELVES, YOU MAY WISH TO RETAIN LEGAL OR OTHER PROFESSIONAL ASSISTANCE. THIS INSTRUCTION SHEET PROVIDES YOU WITH INFORMATION REGARDING ABATEMENT APPLICATION PROCEDURES, BUT IT SHOULD NOT BE CONSIDERED A SUBSTITUTE FOR PROFESSIONAL ADVICE.

### ***II. GENERAL***

TWO FORMS ARE ATTACHED TO THIS INSTRUCTION SHEET. THE FIRST IS A 3 PAGE FORM CH. 59 SEC. 61, TO ASSIST THE BOARD OF ASSESSORS IN REVIEWING YOUR APPLICATION. THE SECOND FORM IS 2 PAGES AND IT IS THE STATE'S FORMAL ABATEMENT APPLICATION. BOTH FORMS SHOULD BE FILLED OUT IN FULL. THESE FORMS ARE NOT OPEN TO PUBLIC INSPECTION. APPLICATIONS MAY BE DROPPED OFF IN THE WHITE DROP-OFF BOX IN FRONT OF TOWN HALL, VIA US MAIL (USPS) OR SENT VIA EMAIL TO THE DEPUTY ASSESSOR AT: [RKEOHAN@SAUGUS-MA.GOV](mailto:RKEOHAN@SAUGUS-MA.GOV). OFFICE HOURS ARE MONDAY 8:30 AM TO 7 PM, TUESDAY - THURSDAY 8:30 AM TO 5 PM AND FRIDAY 8:30 AM TO 12:30 PM.

### ***III. FILING DEADLINE***

APPLICATIONS FOR ABATEMENT MUST BE FILED BY THE DATE THE ACTUAL TAX BILLS ARE DUE. FOR FISCAL YEAR 2022, THE APPLICATIONS FOR ABATEMENT MUST BE FILED WITH THE ASSESSORS OFFICE BY 5:00PM **FEBRUARY 1, 2022**. FAILURE TO RECEIVE A TAX BILL DOES NOT EXCUSE YOUR FAILURE TO FILE WITHIN THE TIME PERIOD SPECIFIED.

*(MGL CHAPTER 59 SEC. 59)*

### ***IV. PAYMENT OF TAXES REQUIRED***

FAILURE TO PAY YOUR TAX OR A PORTION THEREOF BEFORE INTEREST BEGINS TO ACCRUE MAY RESULT IN A FORFEITURE OF YOUR APPEAL RIGHTS BEFORE THE APPELLATE TAX BOARD.

*(MGL CHAPTER 59 SEC. 64)*

### ***V. TIMING OF THE RESPONSE FROM THE BOARD OF ASSESSORS***

BY LAW, THE BOARD OF ASSESSORS MUST ACT ON YOUR APPLICATION FOR ABATEMENT WITHIN THREE (3) MONTHS AFTER IT WAS TIMELY RECEIVED. THE BOARD MAY ACCEPT YOUR REQUEST IN FULL OR PARTIALLY, OR IT MAY DENY THE REQUEST. IF THE BOARD FAILS TO ACT WITHIN THREE (3) MONTHS, THE APPLICATION IS DEEMED DENIED. GENERALLY, THE BOARD'S DECISION IS MAILED TO THE TAXPAYER, BUT FAILURE OF THE BOARD TO SEND THIS NOTICE DOES NOT CHANGE THE APPEAL PROCEDURES DESCRIBED BELOW.

*(MGL CHAPTER 59 SEC. 64)*

### ***VI. APPEALING A DECISION OF THE BOARD OF ASSESSORS***

THE TAXPAYER HAS 3 MONTHS FROM THE DATE OF THE BOARD'S DECISION OR FROM THE DATE DEEMED DENIED TO FILE AN APPEAL WITH:

**THE APPELLATE TAX BOARD-100 CAMBRIDGE ST, BOSTON, MA 02114 (617-727-3100)**

FILING FEES AND A SELECTION OF A FORMAL OR INFORMAL HEARING ARE REQUIRED. THE ATB WILL SCHEDULE THE HEARING AT WHICH THE TAXPAYER BEARS THE BURDEN OF PROOF TO SHOW THAT THE PROPERTY IN QUESTION HAS BEEN VALUED INCORRECTLY. IF THE TAXPAYER OR THE BOARD OF ASSESSORS IS DISSATISFIED BY THE OPINION RENDERED BY THE APPELLATE TAX BOARD IN A FORMAL PROCEEDING, AN APPEAL CAN BE FILED EITHER WITH THE STATE SUPREME COURT.

*(MGL CHAPTER 58A SEC 7)*